

DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 93-0775 CSET
CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1993

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Issue

1. Controlled Substance Excise Tax-Imposition

Authority: IC 6-7-3-5, IC 6-8.1-5-1(b).

Taxpayer protests the assessment of Controlled Substance Excise Tax.

Statement of Facts

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a Record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on September 3, 1993 in a base tax amount of \$119.60. Taxpayer paid the tax and filed a protest to the assessment. Taxpayer was invited to provide additional information regarding the substance of this protest. Taxpayer, however, failed to respond. Further facts will be provided as necessary.

Controlled Substance Excise Tax-Imposition

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. Taxpayer bears the burden of proving that the assessment of tax is incorrect. IC 6-8.1-5-1(b). The arresting officer's report indicates that Taxpayer was in possession of marijuana. The Indiana State Police Laboratory Report indicates that the marijuana weighed 2.99 grams. Since Taxpayer did not offer any evidence to contradict the contents of the file, Taxpayer did not sustain his burden of proving that the assessment was incorrect.

Finding

Taxpayer's protest is denied.